



Report Highlights

Court of Appeal, Fifth Circuit

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control # 80210047
Financial Audit Services • July 2021

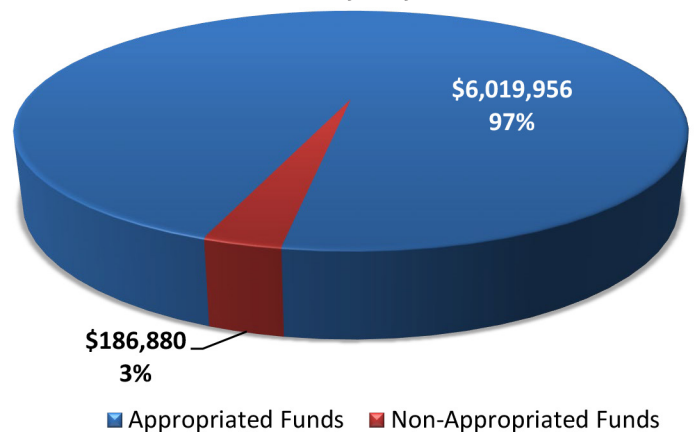
Why We Conducted This Work

We conducted procedures at the Court of Appeal, Fifth Circuit (Court) to evaluate certain controls that the Court uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide overall accountability over public funds for the period July 1, 2019, through June 30, 2021.

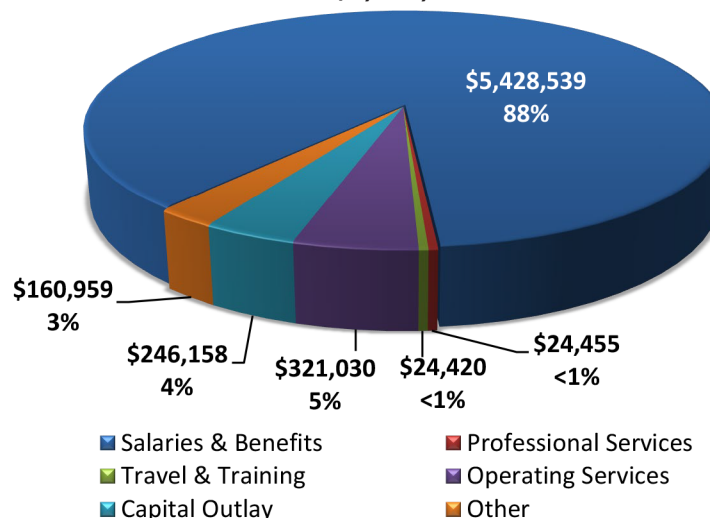
What We Found

- The Court inappropriately recorded five non-payroll expenditure transactions in its fiscal year 2020 Annual Fiscal Report, overstating non-payroll expenditures of \$777,022 by \$152,425.
- We evaluated controls and transactions relating to self-generated revenues, cash, CARES Act reimbursements, and non-payroll expenditures. In addition, we performed further analytical procedures relating to payroll expenditures. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.
- We compared current and prior-year financial activity using the Court's annual fiscal reports and/or system-generated reports to identify trends and obtained explanations from management for any significant variances that could potentially indicate areas of risk. Management provided reasonable explanations for all significant variances.
- State appropriations and fees collected are used to fund salaries and related benefits, travel and conventions, operating supplies and services, and capital outlay. Salaries and related benefits are the most significant expenditures of the Court.

2020 Source of Revenue
Total \$6,206,836



2020 Source of Expenditure
Total \$6,205,561



Source: 2020 Annual Fiscal Report

View the full report, including management's response, at www.la.gov.